SUKFACE I HANSPORTATION BOARD

OF COUNSEL

URBAN A LESTER

JAN 0 8 10

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ALVORD AND ALVORD

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January 8, 2010

ELIAS C ALVORD (1942)

ELLSWORTH C ALVORD (1964)

Chief
Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423

Contract C-8642

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease, dated as of December 16, 2009, a primary document as defined in the Board's Rules for the Recordation of Documents.

The name and address of the party to the enclosed document are:

Lessor:

American Railcar Leasing LLC

620 North Second Street St. Charles, Missouri 63301

[Lessee:

StarPet Inc.

801 Pineview Rd. Asheboro, NC 27203] Section Chief January 8, 2010 Page 2

A description of the railroad equipment covered by the enclosed document is:

50 railcars: SHPX 458573, SHPX 458577, SHPX 458578 and within the series ACFX 037026 - ACFX 067564 as more particularly set forth in the attachment to the document.

A short summary of the document to appear in the index is:

Memorandum of Lease.

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

✓ Robert W. Alvord

RWA/sem Enclosures

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MEMORANDUM OF LEASE

SURFACE I KANSPURBATION BOARD

This Memorandum of Lease is prepared and filed by American Railcar Leasing LLC, a Delaware limited liability company, on behalf of (i) itself as lessor and/or as assignee of ACF Industries, Incorporated, ACF Industries LLC, American Railcar Industries, Inc., and/or ACF Acceptance LLC as the sole member of various ACF Acceptance entities, and/or (ii) as manager for one or more of the following affiliated lessors: ARI First LLC, ARI Second LLC, ARI Third LLC, ARL II Funding LLC and Shippers Third LLC, all with respect to StarPet Inc., a Delaware Corporation ("Lessee").

American Railcar Leasing LLC (as assignor or lessor, herein, "Lessor") and Lessee have entered into that certain Contract as identified on Schedule A (as amended, changed, assigned, modified and supplemented from time to time, together with any schedules and exhibits thereto, the "Lease"), pursuant to which Lessee leased the railcars listed on Schedule A attached hereto from Lessor on the terms and conditions set forth therein, and from time to time may lease other railcars bearing the reporting marks SHPX and/or ACFX.

This Memorandum of Lease is prepared for registration purposes and is not intended to amend the terms and conditions of the Lease.

AMERICAN RAILCAR LEASING LLC

Name: Umesh Choksi Title: CFO & Treasurer

STATE OF MISSOURI) ss.
COUNTY OF ST. CHARLES)

On this 16 day of 2009, before me, personally appeared Umesh Choksi, to me personally known, who being by me duly sworn, says that he resides at St. Louis County, Missouri and is the CFO & Treasurer of American Railcar Leasing LLC, that said instrument was signed on the date hereof on behalf of said company by authority of its governing body; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.

NANCY COLLINS
Notary Public - Notary Seal
State of Missouri
Commissioned for St. Charles County
1: Commission Expires: August 02, 2012
Continuous Number: 08499131

Notary Public

My commission expires on 8/2/2012

Schedule A

Equipment

StarPet
Contract C-8642 dated 3/21/08

Quantity	Description	Reporting Marks	Road Numbers	
	Hopper	ACFX	037026	
	Hopper	ACFX	037393	
	Hopper	ACFX	037402	
	Hopper	ACFX	037405	
	Hopper	ACFX	037417	
	Hopper	ACFX	037428	
	Hopper	ACFX	037430	
	Hopper	ACFX	037433	
	Hopper	ACFX	037452	
	Hopper	ACFX	037472	
	Hopper	ACFX	037486	
·	Hopper	ACFX	037487	
	Hopper	ACFX	037493	
	Hopper	ACFX	037494	
	Hopper	ACFX	037500	
	Hopper	ACFX .	037504	
	Hopper	ACFX	037534	
	Hopper	ACFX	037538	
	Hopper	ACFX	037540	
	Hopper	ACFX	037549	
	Hopper	ACFX	037560	
	Hopper	ACFX	037584	
	Hopper	ACFX	037594	
	Hopper	ACFX	037613	
	Hopper	ACFX	037626	
	Hopper	ACFX	037630	
	Hopper	ACFX	038886	
	Hopper	ACFX	040303	
	Hopper	ACFX	040318	
	Hopper	ACFX	040350	
	Hopper	ACFX	040383	
	Hopper	ACFX	040787	
	Hopper	ACFX	040823	
	Hopper	ACFX	040855	

Report Date: 01/06/2010 Page 1

Schedule A

Equipment

StarPet

Contract C-8642

Quantity	Description	Reporting Marks	Road Numbers
	Hopper	ACFX	040873
	Hopper	ACFX	040883
	Hopper	ACFX	040925
	Hopper	ACFX	040936
	Hopper	ACFX	040962
	Hopper	ACFX	041119
	Hopper	ACFX	065252
	Hopper	ACFX	065269
	Hopper	ACFX	066742
	Hopper	ACFX	066750
	Hopper	ACFX	067448
	Hopper	ACFX	067507
	Hopper	ACFX	067564
	Hopper	SHPX	458573
	Hopper	SHPX	458577
	Hopper	SHPX	4585.78
50			

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 1 4 2010

Robert W. Alvord